



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Cameron Nesse
DOCKET NO.: 24-24605.001-R-1
PARCEL NO.: 09-27-217-055-0000

The parties of record before the Property Tax Appeal Board are Cameron Nesse, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,830
IMPR.: \$71,170
TOTAL: \$83,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject owner-occupied property consists of a two-story dwelling of masonry construction with 4,001 square feet of living area. The dwelling is approximately twenty-two years old. Features of the home include a full basement, central air conditioning, a fireplace, four bedrooms and two full, two half bathrooms and a two-car garage. The property has a 9,100 square foot site and is located in Park Ridge, Maine Township, Cook County. The property is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$675,000 as of *January 1, 2022*. The appraisal used the sales comparison approach. The appraiser relied on three suggested sales comparables of dwellings within 1.37 miles of the subject property for amounts ranging from \$680,000 to \$745,000 or between \$161.48 and \$185.84 per square foot of

living area, land included in the sale prices. The appraiser is licensed, did a site visit, presented photographs, charts and graphs. The appraiser adjusted the sales prices to account for differences between the comparables and the subject. After making the adjustments, the appraiser determined the subject's market value was \$675,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,000. The subject's assessment reflects a market value of \$830,000 or \$207.44 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted four comparable sales in an unadjusted grid estimating the subject property had a market value of \$830,000 as of January 1, 2022. The board of review comparables sold from April 2023 to December 2023, ranging in sales price from \$795,000 to \$1,050,000 or \$246.66 to \$358.85 per square foot of living area, land included in the sales prices. The comparables distance to the subject property is listed in the same subarea as the subject property. The board is asking for no change in assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board will first note that when market valuation is the basis of an appeal the burden of proof of preponderance rests with the appellant. The appraisal presented in support of the plaintiff's contention of overvaluation is lacking in certain specific information informing the Board of the basis for the downward adjustments. The appraisal merely expresses downward adjustments without specificity. The Board finds the appellant *did not meet* the burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of market value to be *the comparable properties submitted by the board of review*. The subject's assessment reflects a market value below the best evidence of market value in the record. The Board finds the subject property had a market value of \$830,000 as of the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

September 15, 2026



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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